

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 896

97TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, April 10, 2014, with recommendation that the Senate Committee Substitute do pass.

6124S.02C

TERRY L. SPIELER, Secretary.

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## AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest taxes in certain counties.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 67, RSMo, is amended by adding thereto one new  
2 section, to be known as section 67.1367, to read as follows:

67.1367. 1. The governing body of any county of the third  
2 classification without a township form of government and with more  
3 than eighteen thousand but fewer than twenty thousand inhabitants  
4 and with a city of the fourth classification with more than eight  
5 thousand but fewer than nine thousand inhabitants as the county seat  
6 may impose a tax on the charges for all sleeping rooms paid by the  
7 transient guests of hotels or motels situated in the county or a portion  
8 thereof, which shall be no more than six percent per occupied room per  
9 night, except that such tax shall not become effective unless the  
10 governing body of the county submits to the voters of the county at a  
11 state general or primary election, a proposal to authorize the governing  
12 body of the county to impose a tax pursuant to this section. The tax  
13 authorized by this section shall be in addition to the charge for the  
14 sleeping room and shall be in addition to any and all taxes imposed by  
15 law and the proceeds of such tax shall be used by the county solely for  
16 the promotion of tourism. Such tax shall be stated separately from all  
17 other charges and taxes.

18 2. The ballot of submission for the tax authorized in this section  
19 shall be in substantially the following form:

20 Shall ..... (insert the name of the county) impose a tax on the

21 charges for all sleeping rooms paid by the transient guests of hotels  
22 and motels situated in ..... (name of county) at a rate of .....  
23 (insert rate of percent) percent for the sole purpose of promoting  
24 tourism?

25 ☐ YES ☐ NO

26 3. As used in this section, "transient guests" means a person or  
27 persons who occupy a room or rooms in a hotel or motel for thirty-one  
28 days or less during any calendar quarter.

Unofficial ✓

Bill

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